

# House File 801 - Enrolled

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1 1 HOUSE FILE 801  
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1 3 AN ACT  
1 4 PROVIDING A DEDUCTION IN COMPUTING THE INDIVIDUAL INCOME TAX  
1 5 FOR CERTAIN UNREIMBURSED EXPENSES RELATING TO A HUMAN ORGAN  
1 6 TRANSPLANT AND INCLUDING A RETROACTIVE APPLICABILITY DATE.  
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1 8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:  
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1 10 Section 1. Section 422.7, Code 2005, is amended by adding  
1 11 the following new subsection:  
1 12 NEW SUBSECTION. 44. a. If the taxpayer, while living,  
1 13 donates one or more of the taxpayer's human organs to another  
1 14 human being for immediate human organ transplantation during  
1 15 the tax year, subtract, to the extent not otherwise excluded,  
1 16 the following unreimbursed expenses incurred by the taxpayer  
1 17 and related to the taxpayer's organ donation:  
1 18 (1) Travel expenses.  
1 19 (2) Lodging expenses.  
1 20 (3) Lost wages.  
1 21 b. The maximum amount that may be deducted under paragraph  
1 22 "a" is ten thousand dollars. A taxpayer shall only take the  
1 23 deduction under this subsection once. If a deduction is taken  
1 24 under this subsection, the amount of expenses shall not be  
1 25 considered medical care expenses under section 213 of the  
1 26 Internal Revenue Code for state tax purposes.  
1 27 c. For purposes of this subsection, "human organ" means  
1 28 all or part of a liver, pancreas, kidney, intestine, lung, or  
1 29 bone marrow.  
1 30 Sec. 2. RETROACTIVE APPLICABILITY DATE. This Act applies  
1 31 retroactively to January 1, 2005, for tax years beginning on  
1 32 or after that date.  
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2 1 \_\_\_\_\_  
2 2 CHRISTOPHER C. RANTS  
2 3 Speaker of the House  
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2 6 \_\_\_\_\_  
2 7 JOHN P. KIBBIE  
2 8 President of the Senate  
2 9  
2 10 I hereby certify that this bill originated in the House and  
2 11 is known as House File 801, Eighty-first General Assembly.  
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2 13  
2 14 \_\_\_\_\_  
2 15 MARGARET THOMSON  
2 16 Chief Clerk of the House  
2 17 Approved \_\_\_\_\_, 2005  
2 18  
2 19  
2 20 \_\_\_\_\_  
2 21 THOMAS J. VILSACK  
2 22 Governor